

Disabled American Veterans (DAV) Property Tax Benefits – Fact Sheet

Application Requirements

A benefit of a reduced property tax rate is available by application, for Disabled Veterans and the Surviving Spouse of a veteran that was killed while on active duty or died as a result of a service-connected disability. The exemption or reduction applies to the land up to five acres in size, veteran's residence, and one attached or detached garage. Additional buildings do not receive the reduction or exemption.

- The Disabled American Veteran Application Form and information can be obtained at your local Department of Revenue Office or on the DOR Website <http://www.mt.gov/revenue>
- The application form and supporting documentation must be returned to your local Department of Revenue office before April 15th or no exemption or reduction can be allowed.
- Application must be made annually with proof of income and a letter of eligibility from the Veterans Administration
- If your disability rating is permanent, a letter of eligibility need only be submitted once.

Eligibility Requirements As Outlined in Statute

If the veteran is living, the veteran:

- Must have been honorably discharged from active service,
- Must currently be rated 100% disabled or is paid at the 100% disabled rate by the United State Department of Veterans Affairs (VA) for a service connected disability, and;
- Must own and occupy the dwelling or mobile home as a primary residence.
- Adjusted gross income is not more than \$44,266 if single or \$51,076, adjusted annually for inflation, if married.

In addition to veterans being eligible for the exemption, a veteran's surviving spouse can receive the exemption if the veteran was killed while on active duty or died as a result of a service-connected disability. To receive the exemption, the surviving spouse must meet eligibility requirements as outlined below:

- Is the owner/occupant of the home,
- Is unmarried,
- Has obtained a letter from the VA indicating the veteran was 100% disabled at the time of death, died on active duty or as the result of a service-connected disability.
- Adjusted gross income is not more than \$38,591.

The reduction in tax rate is based on the income of the individual. Depending on the marital status and income of the homeowner, the tax rate is reduced to 0%, 20%, 30% or 50% of the normal tax rate. The income ranges are established in 15-6-211, MCA and are updated each year for inflation. The following chart shows the adjusted 2008 income limits.

Single		Married		Surviving Spouse		%
\$	0 - \$ 34,051	\$	0 - \$ 40,861	\$	0 - \$ 28,376	00
\$	34,052 - \$ 37,456	\$	40,862 - \$ 44,266	\$	28,377 - \$ 31,781	20
\$	37,457 - \$ 40,861	\$	44,267 - \$ 47,671	\$	31,782 - \$ 35,186	30
\$	40,862 - \$ 44,266	\$	47,672 - \$ 51,076	\$	35,187 - \$ 38,591	50